September 20, 2006

Mr. Daniel T. Buckley Campaign Finance Analyst Reports Analysis Division Federal Election Commission 999 E Street, N.W. Washington, DC 20463

Re: American Hospital Association PAC.

FEC ID No. C00106146

Dear Mr. Buckley:

This is in response to your letter dated September 6, 2006 concerning the July Monthly Report (6/1/06 6/30/06) of the above referenced Committee.

You ask about an expenditure for "Polling Services" made by the American Hospital Association PAC (the "Committee"). A portion of the expenditure is an in-kind contribution and the Committee has amended its report to include it on Schedule B, Line 23.

We hope that this information adequately addresses your question. If you need any further information, please do not hesitate to contact the Committee.

Very truly yours,

Melinda Hatton Treasurer American Hospital Association PAC